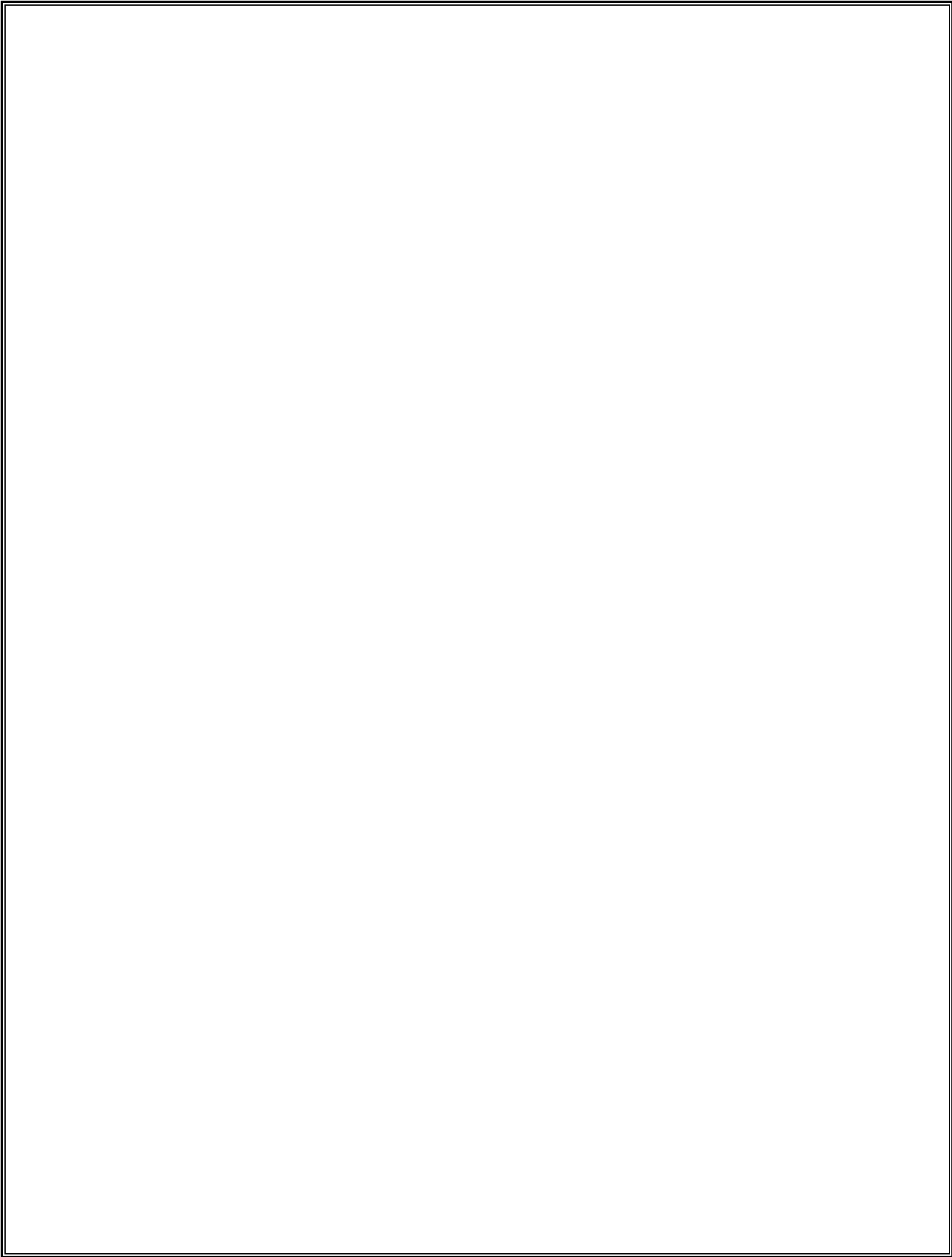
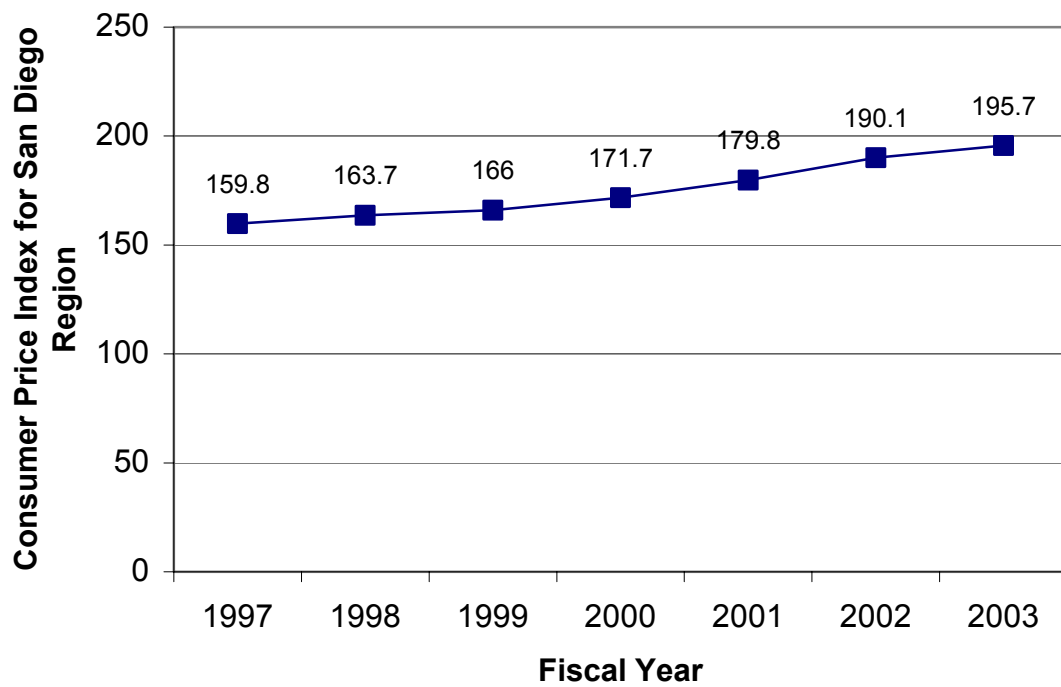


# **SUPPLEMENTAL INFORMATION**



## BUDGET TRENDS AND COMPARISONS

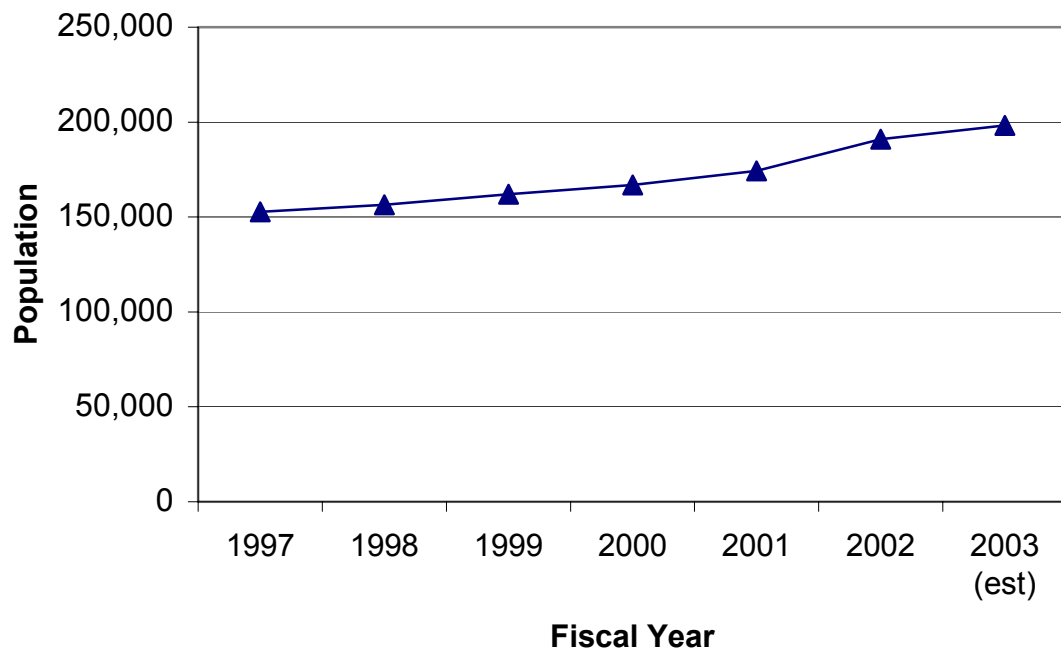
### Consumer Price Index San Diego Region Fiscal Years 1997 – 2003



Note: The CPI figures are for July 1<sup>st</sup> of the fiscal year.

Source: Bureau of Labor Statistics; City of Chula Vista Office of Budget and Analysis

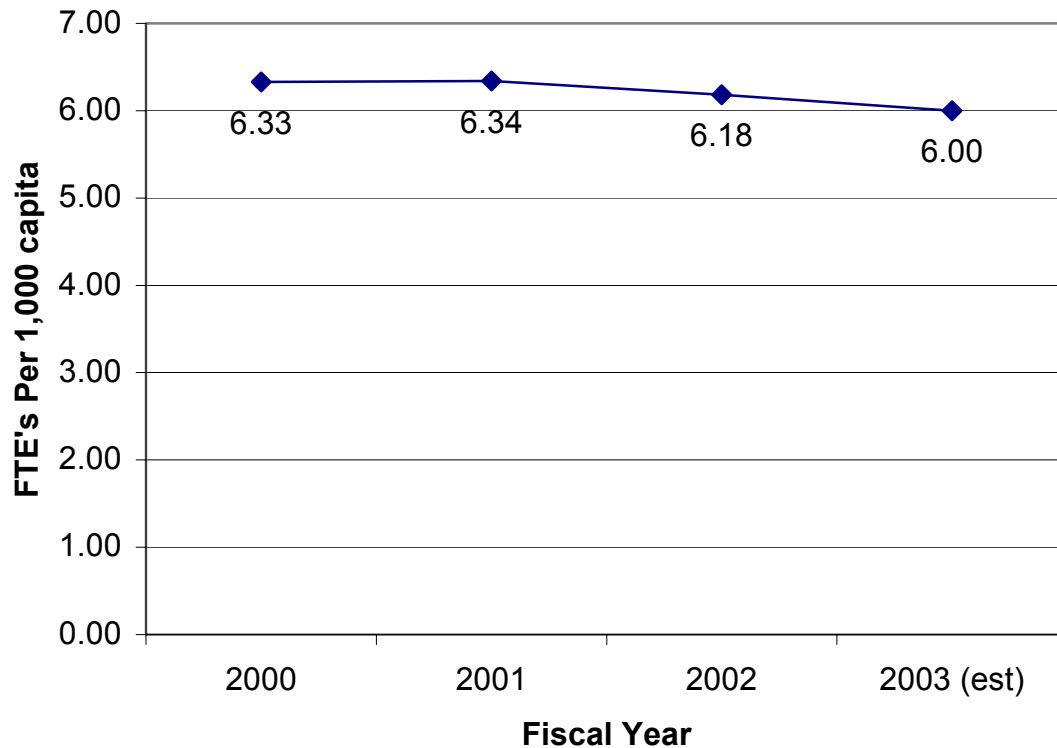
**City of Chula Vista  
Population  
Fiscal Years 1997 – 2003**



Note: The 1997-2002 population figures are for January 1<sup>st</sup> of the fiscal year. The 2003 population estimate assumes a growth rate of 2400 new residential dwelling units per year at 3.035 residents per dwelling unit.

Source: California Department of Finance; City of Chula Vista Office of Budget and Analysis

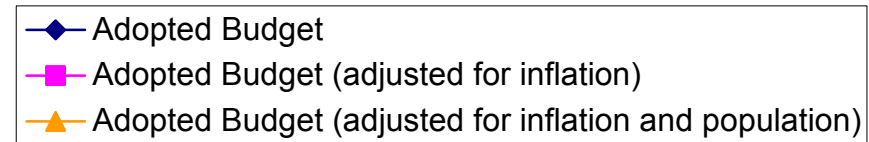
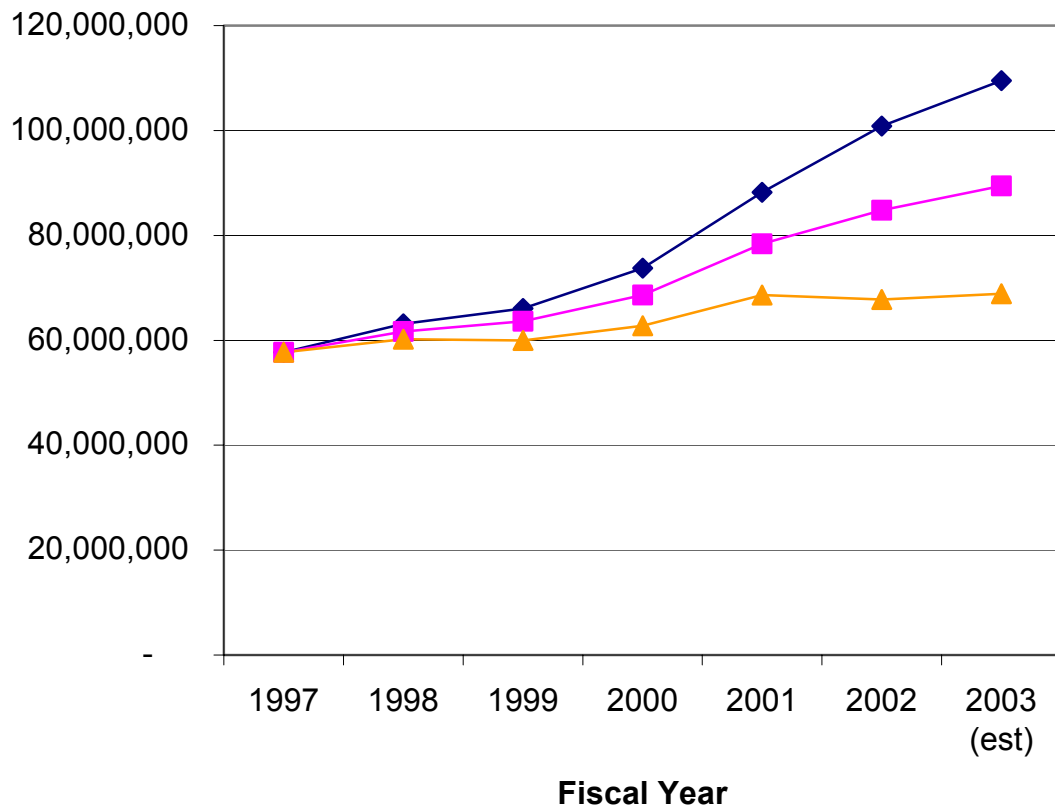
**City of Chula Vista  
Full Time Equivalents (FTE's) Per 1,000 Capita  
Fiscal Years 1997 – 2003**



Note: The methodology for converting hourly positions into full-time equivalents was changed in FY 2000 making comparisons with previous fiscal years unrepresentative of actual staffing changes. Staffing figures are for July 1<sup>st</sup> of the fiscal year.

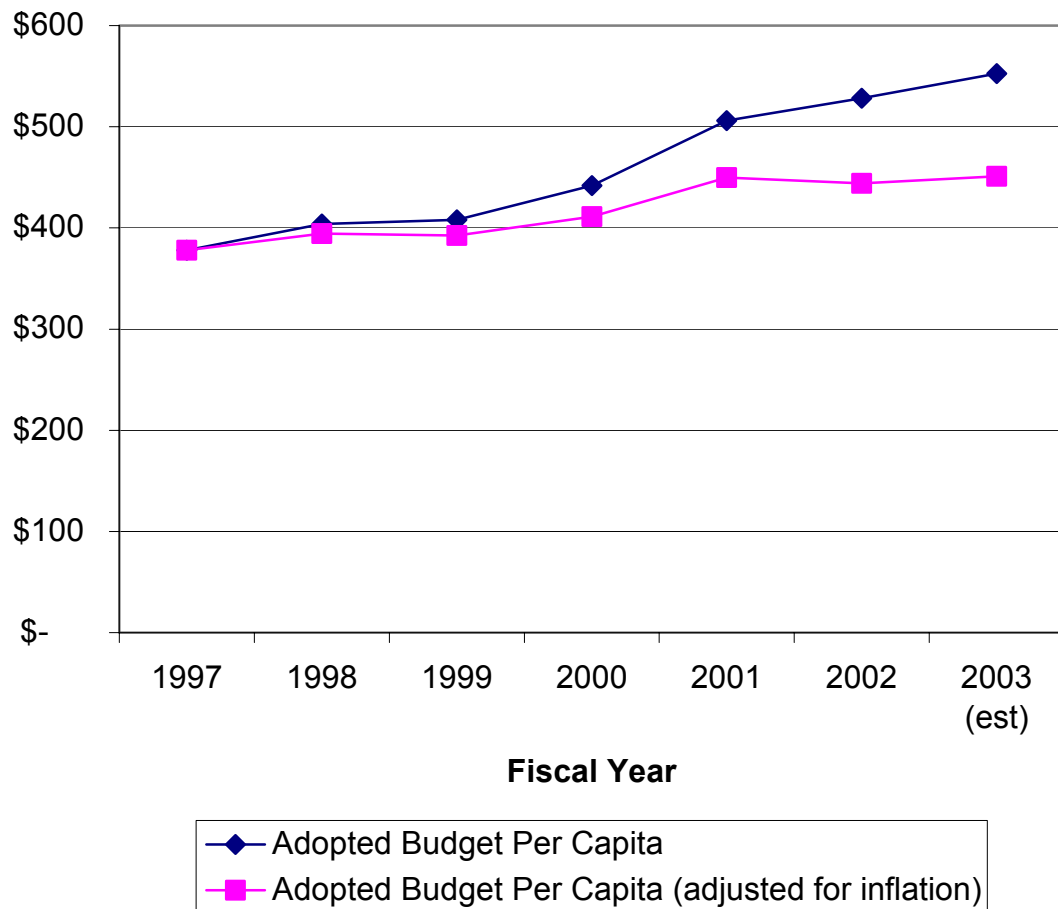
Source: City of Chula Vista Office of Budget and Analysis

**City of Chula Vista  
Adopted Budget  
Fiscal Years 1997 – 2003**



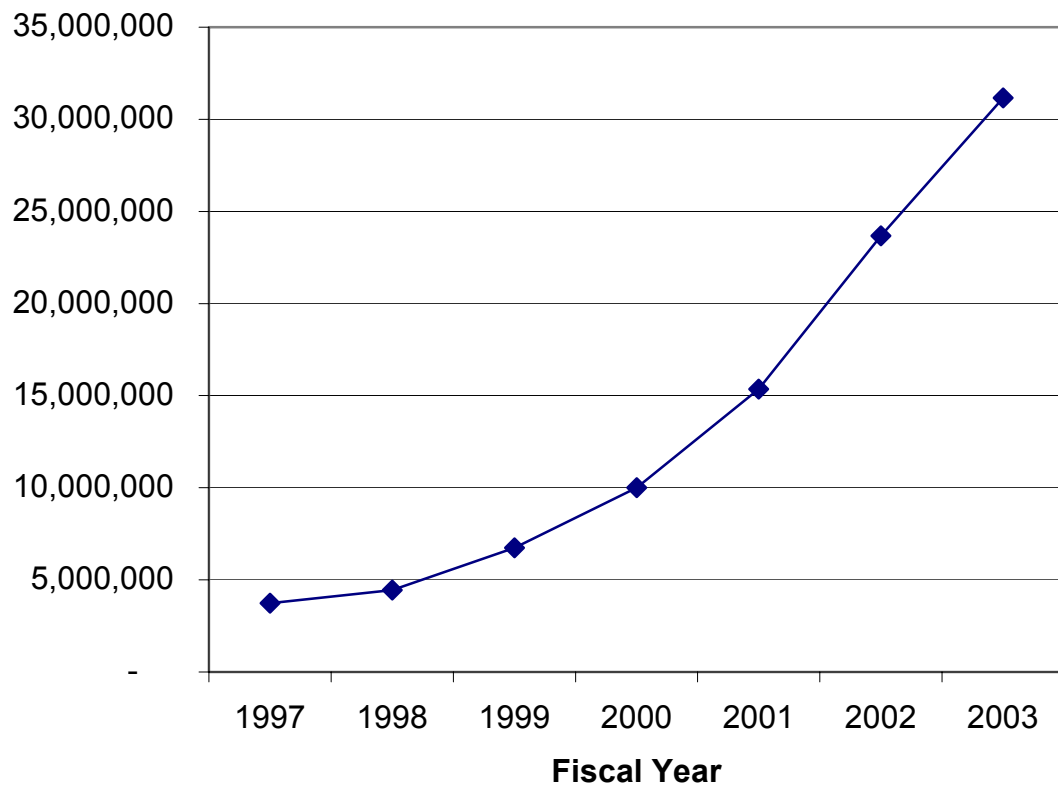
Source: City of Chula Vista Office of Budget and Analysis

**City of Chula Vista  
Adopted Budget Per Capita  
Fiscal Years 1997 – 2003**



Source: City of Chula Vista Office of Budget and Analysis

**City of Chula Vista  
General Fund Reserve Balance  
Fiscal Years 1997 – 2003**

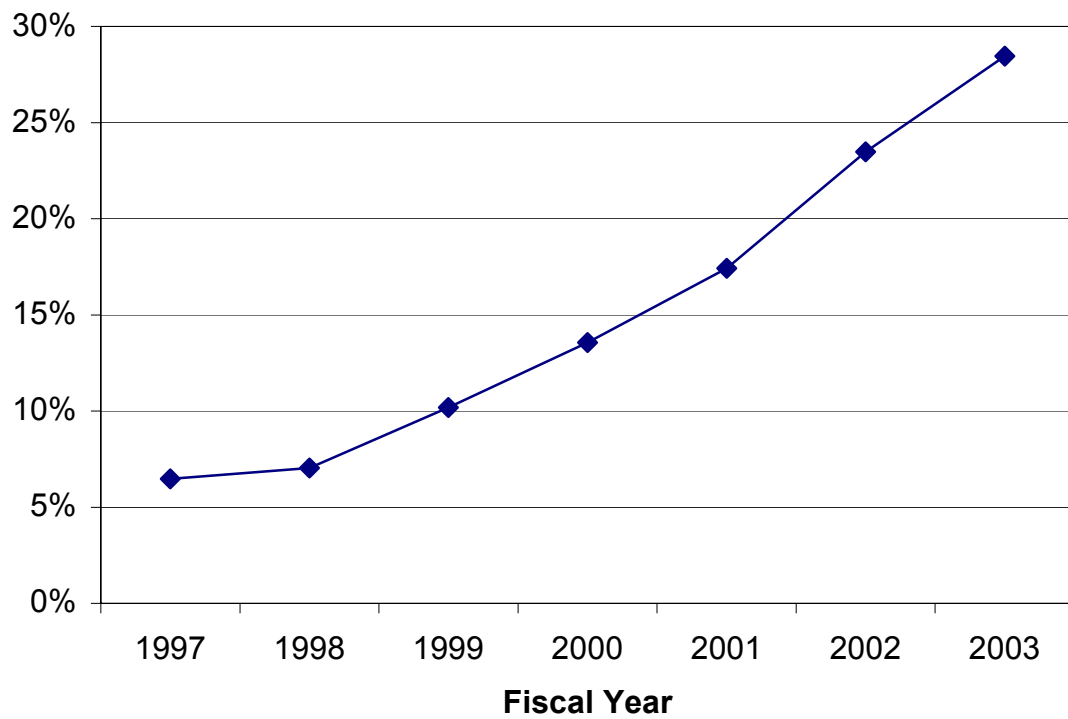


Note: The figures represent the beginning reserve balance for each fiscal year.

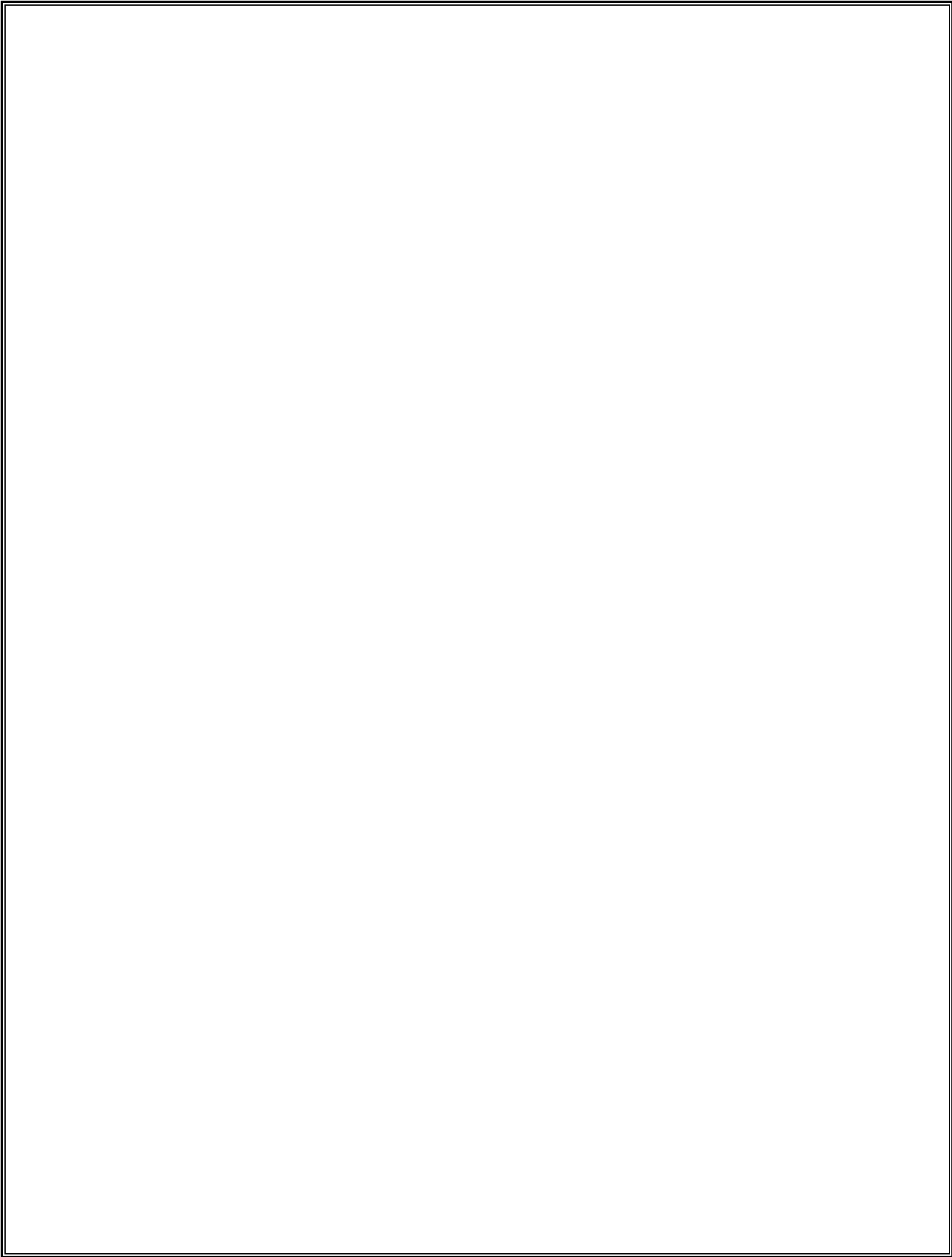
Source: City of Chula Vista Office of Budget and Analysis



**City of Chula Vista  
Ratio of General Fund Reserves to Adopted Budget  
Fiscal Years 1997 – 2003**



Source: City of Chula Vista Office of Budget and Analysis

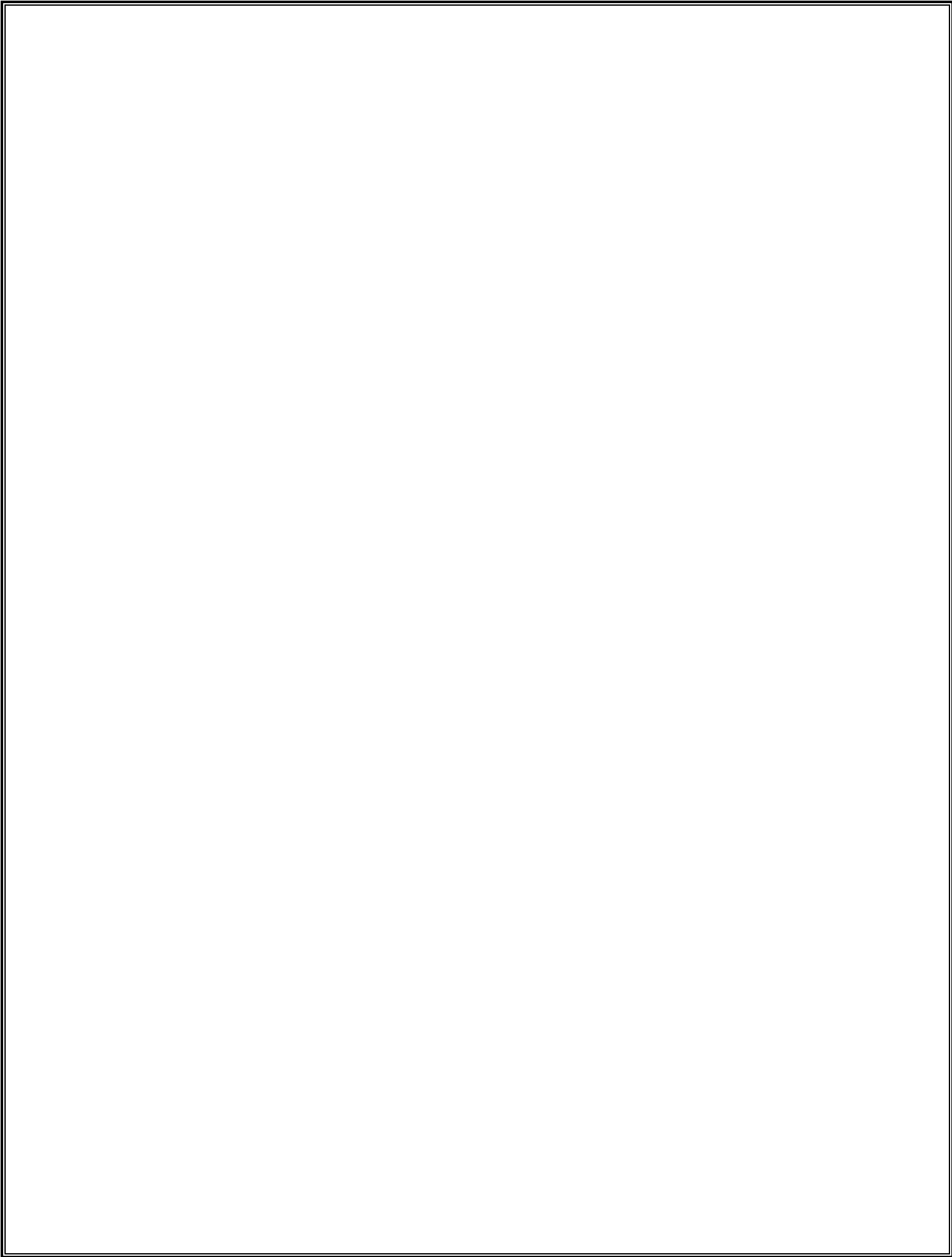


## **ACCOUNTING SYSTEMS AND BUDGETARY CONTROL**

The City's accounting records are maintained using a modified accrual basis of accounting as explained in the notes to the financial statements, following the accounting practices for governmental units as recommended by the Governmental Accounting Standards Board. Basic City operations are accounted for in the City's General Fund, with other activities accounted for in separate funds as required by law or determined by management discretion. Generally, revenues are recorded when measurable and available, and liabilities are recorded when incurred.

In administering the City's accounting systems, primary consideration is given to the adequacy of internal accounting controls, which include an array of administrative procedures. These controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, as well as the reliability of financial records for accurate and fair presentation of financial reports. The concept of reasonable assurance recognizes that the cost of specific controls should not exceed the benefits likely to be derived from exercising the controls, and that this evaluation necessarily involves estimates and judgments by management. It is believed that the City's internal accounting controls adequately safeguard City assets and provide reasonable assurance of proper recording of financial transactions.

The City Charter charges the Director of Finance with the responsibility to supervise and be responsible for the disbursement of all monies and have control over all expenditures to insure that budget appropriations are not exceeded. The level of budgetary control, that is the level at which expenditures are not to exceed Council approved appropriations, is established at the department and expenditure level (e.g., personnel services, supplies and services, capital). Any budget modification that would result in an appropriation increase requires City Council approval. The City Manager and Finance Director are jointly authorized to transfer up to \$15,000 of appropriations between expenditure categories within a departmental budget. Any appropriations transfers between departments require City Council approval. An encumbrance (commitment) accounting system is utilized as a technique to enhance budgetary control during the year. Appropriations encumbered (committed) at year-end may be carried forward with City Manager approval and are available to be used for those commitments during the subsequent year. Unspent and unencumbered appropriations lapse at year-end and become generally available for re-appropriation the following year.



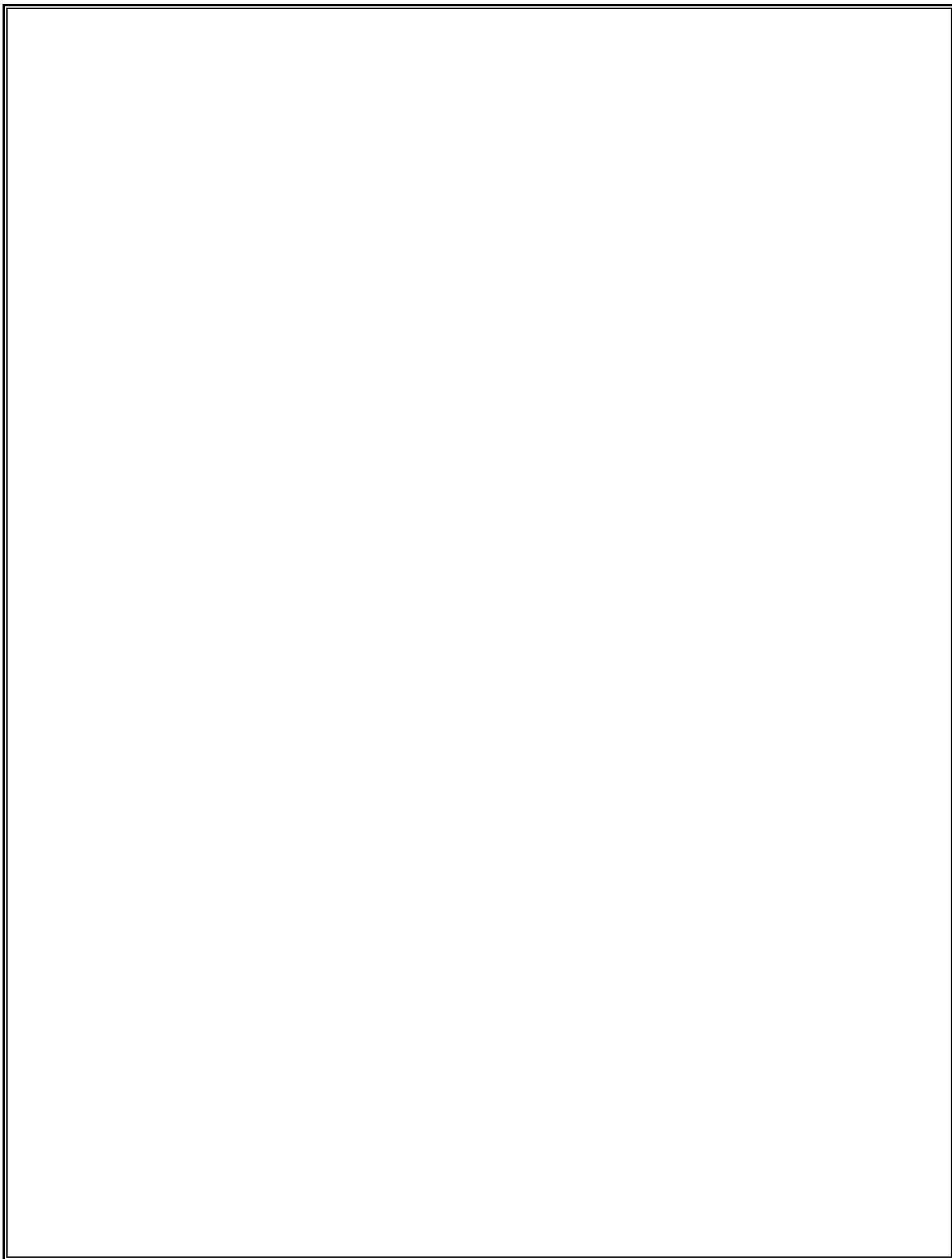
## **COST ALLOCATION PLAN**

In providing direct public services to its citizens (i.e. public libraries, parks and recreational facilities, street and sewer maintenance, public safety), the costs incurred by the City extend far beyond "direct" staff salaries. Two of the primary costs over and above staff salaries are fringe benefits and paid time off. Fringe benefits for full time City employees include participation in the Public Employee Retirement System (PERS), medical insurance, vacation and sick leave buy back, and car allowances. Paid time off includes vacation time, holidays, sick leave, comp time, and management leave. A full accounting of the costs associated with providing any type of service must include all of these expenses.

Contributing even more significantly to total public service costs are the indirect costs of "doing business". For example, personnel staff are needed to handle recruitment and hiring, payroll staff are needed to pay salaries, supervisors are needed to provide direction and training, secretaries are needed to keep records and provide administrative support, and managerial staff are needed to make organizational decisions. Furthermore, City staff requires office space with furnishings, computer systems, and a variety of office and field equipment. Combined, the indirect costs associated with providing a public service can potentially exceed the direct salary costs.

Given the magnitude of indirect costs, the City chose in September of 1982 to adopt a policy of full cost recovery, under which both the direct and indirect costs associated with providing public services are identified and, when possible, recovered. In defining direct and indirect services, the City follows the conservative lead of the federal government guidelines for grant reporting contained in OMB Circular A-87. While this method assures appropriate billing on grants, it defines some costs as direct that would normally be considered indirect functions. To limit the impact these restrictions could have on overall cost recovery, a separate "grant restrictions" set of full cost recovery factors has been calculated. These more stringent standards prohibit the recovery of certain indirect costs such as department heads and administrative secretaries in addition to accounting, procurement, and personnel functions.

Indirect costs were allocated to the various City departments using multiple "drivers". For example, the costs associated with procurement were allocated following budgeted supply and service dollars while the costs associated with telephone support were allocated following the number of office employees. This greatly improved the accuracy of the indirect cost allocation by more realistically linking support services to direct service programs.



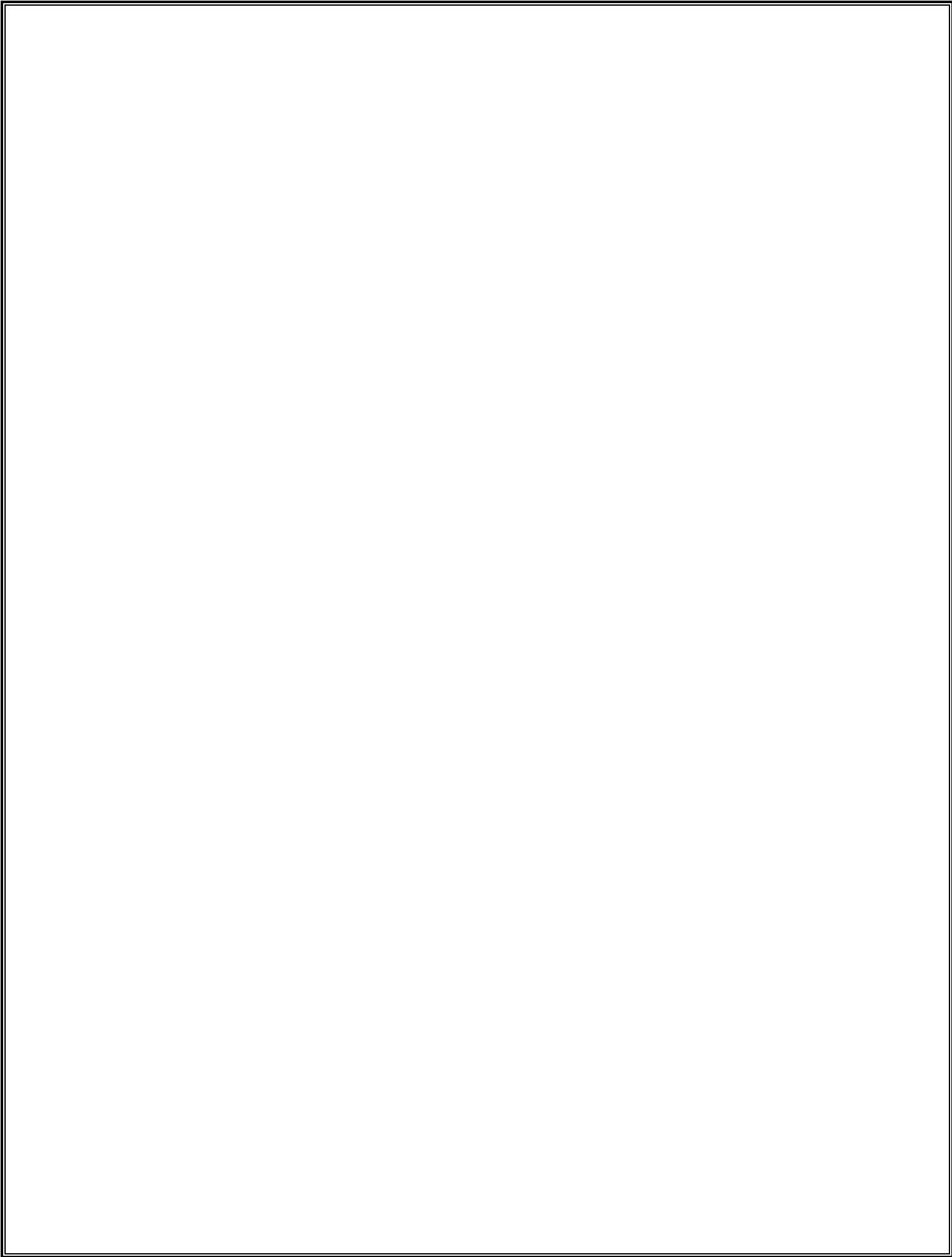
## **INTERNAL SERVICE FUNDS**

### **FLEET MANAGEMENT**

This fund is used to account for vehicle and equipment services provided to City departments. Revenue accruing to this fund comes from charges to City departments benefiting from services provided.

### **STORES INVENTORY**

This fund is used to account for the City's Warehouse and Central Stores operation. The source of revenue is a reimbursement of costs for items purchased by various City departments.





## DEBT ADMINISTRATION

As of June 30, 2001, the City had borrowed funds through several long-term debt issues and had other obligations to be funded over a period of time longer than one year, which can be categorized as follows:

| <b>Description</b>                    | <b>Amount<br/>Outstanding</b> |
|---------------------------------------|-------------------------------|
| Tax Allocation Bonds                  | \$43,855,000                  |
| Pension Obligation Bonds              | 15,971,353                    |
| Certificates of Participation         | 37,240,000                    |
| Capital Leases                        | 3,989,775                     |
| Notes/Loans Payable                   | 757,739                       |
| Miscellaneous Claims Payable          | 3,166,780                     |
| Compensated Absences (Employee Leave) | <u>3,323,404</u>              |
| Subtotal                              | \$108,304,051                 |
| Advances from other Funds             | <u>43,785,519</u>             |
| <b>Total Long Term Debt</b>           | <b><u>\$152,089,570</u></b>   |

The Long-Term Debt total reflects an increase of \$48,473,018 when compared to the prior year amount. The largest increases occurred in Certificates of Participation, Tax Allocation Bonds, and Advances between funds as discussed below.

The annual debt service payments during this fiscal year amounted to \$9,375,155 of which \$4,426,213 was an obligation of the City, and \$4,948,942 an obligation of the Redevelopment Agency. When viewed as a percentage of the General Fund Operating budget, the City's debt service payment translates to 4.4% of the operating budget. Municipal Financial Analysts would consider this a normal, manageable debt level for a City of our size and growth characteristics.

The Tax Allocation Bonds and Certificates of Participation not only represent money borrowed in past years to support redevelopment activities in various areas of the City, including the shopping mall, downtown Third Avenue, the Otay Valley Auto Park, and the County Regional Center, but also include two new issues. The COP Series A of 2000 was issued in the amount of \$25.3 million to provide funds to improve the City's 800 MHZ emergency communication system and to construct the City's new Corporation Yard. Tax Allocation Bonds were also issued under the Merged Redevelopment Project Area for \$17.0 million to provide funds for the repayment of certain obligations of the Merged Redevelopment Project Area and for general redevelopment purposes.

The Pension Obligation Bonds represent money borrowed in 1994 to allow the City to pay down the liability to the Public Employees' Retirement System that had accumulated over many years, and for which the City was being charged a higher interest rate than was obtained by this borrowing.

The Capital Leases represent several long-term lease-purchase obligations for the acquisition of office copy equipment, communications, computer-aided dispatch, and fiscal systems software and hardware.

The majority of the Notes/Loans Payable represent the City's or Agency's commitment to repay others for a portion of their initial investment in commercial endeavors within the City based on expected sales tax growth accruing to the City.

The Miscellaneous Claims Payable represents the probable amount of loss as estimated by legal counsel and risk management staff due to worker's compensation and general liability claims filed against the City.

The obligation for Compensated Absences represents the current dollar value of accumulated leave balances, primarily vacation leave, for employees that would have to be paid off if all employees terminated for whatever reason as of June 30, 2001.

Finally, the Advances from Other Funds generally represents two types of interfund obligations related to the Redevelopment Agency. The balance includes \$9.4 million of funds loaned from the Bayfront/Town Center I Project Area to various Capital Project Funds plus accrued interest of \$6.3 million as of June 30, 2001. In addition, the balance includes various loans and obligations under reimbursement agreements totaling \$14.9 million for certain lease payments and \$3.1 million for operation purposes owed by the Redevelopment Agency to the General fund. These obligations have been incurred in furtherance of various redevelopment activities throughout the City. Also included in Advances from Other Funds are loans from the Sewer Fund to the Gas Tax Fund (\$0.1 million), Storm Drain Fund (\$0.7 million), and Special Assessment District Improvement Fund (\$0.1 million) and from the Development Impact Fee Funds to the General Fund (\$1.2 million) for various capital projects. During this reporting period, advances from Other Funds increased primarily due to a loan from the Trunk Sewer Fund to the Salt Creek Sewer Basin DIF for approximately \$7.8 million used for construction of major sewer projects needed to support continued growth.

## GANN APPROPRIATIONS LIMIT

Article XIIB of the California Constitution, approved by the voters in 1979, imposed the concept of spending limits on local governments. This Constitutional provision and related implementing legislation specifies that annual increases in appropriations financed from "Proceeds of Taxes" are limited to a base year (1978-79) amount increased annually by an inflation factor comprised of the change in population of the City combined with the greater of the change in new non-residential construction or the change in the California per capita personal income. By definition, "Proceeds of Taxes" includes such revenues as property taxes, sales and use taxes, utility users taxes, transient occupancy taxes, and state subventions. Revenues from other sources like fees/charges and federal grants are considered "Non-Proceeds of Taxes" and are not subject to the annual spending limit. This calculation has always been perfunctory for the City of Chula Vista, since the proceeds of taxes for the City are far less than the statutory appropriation limit.

The State Department of Finance and the San Diego County Assessor's Office are charged with providing the data necessary for local jurisdictions to establish their appropriation limit. According to these sources, for purposes of the fiscal year 2003 calculation, the City's population increased 5.39% and new non-residential construction increased 2.99 percent. California per capita personal income actually decreased by 1.27% and was not used in the formula to compute the limit since this decrease was lower than the increase in per capita personal income.

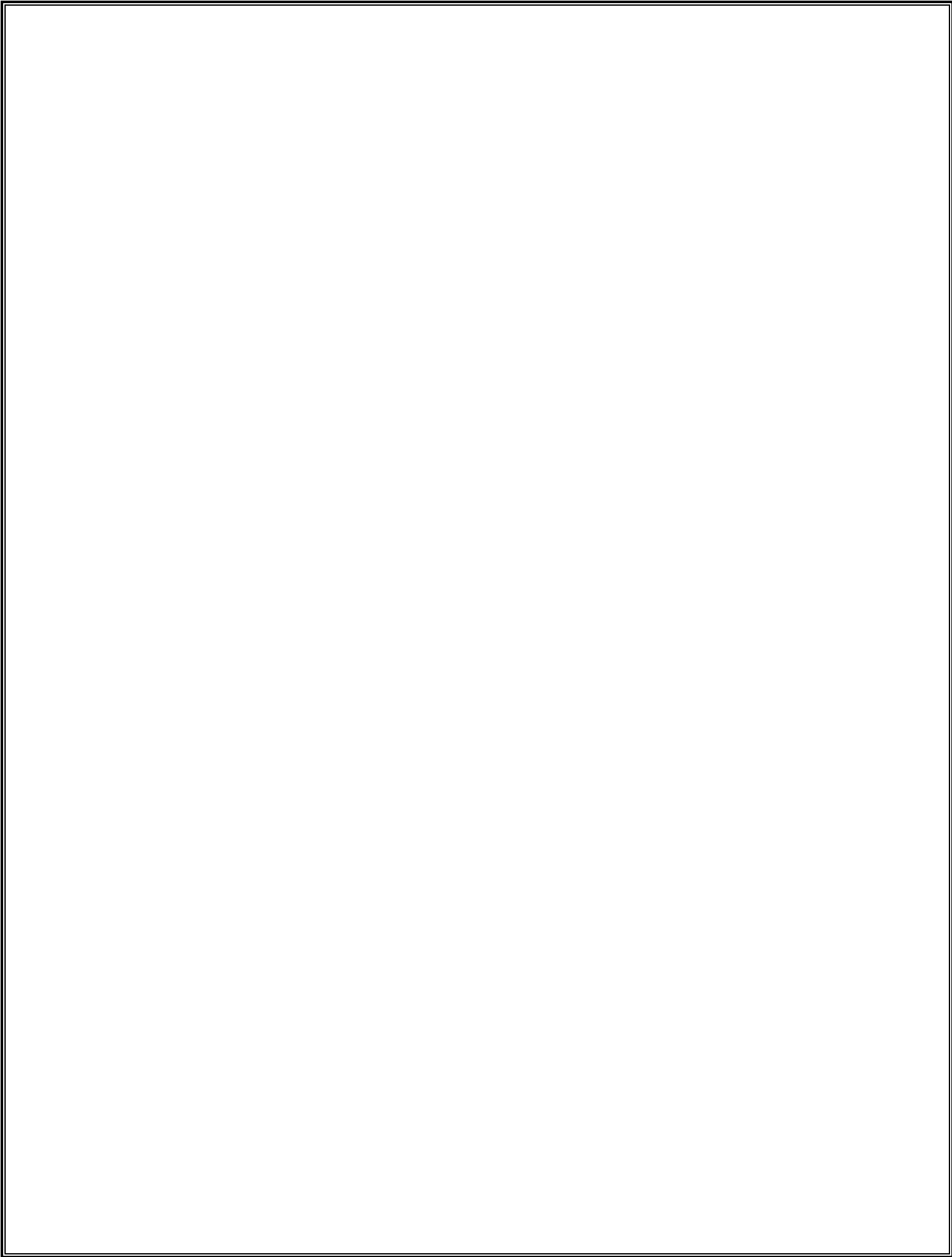
The fiscal year 2003 Appropriation Limit has been calculated as follows:

|                                      |               |
|--------------------------------------|---------------|
| Fiscal Year 2002 Appropriation Limit | \$317,846,012 |
|--------------------------------------|---------------|

|   |                 |
|---|-----------------|
| Increased by an inflation factor composed<br>of the increases in population and new<br>non-residential construction | <u>X 1.0854</u> |
|---|-----------------|

|  |                             |
|--|-----------------------------|
| <b>Fiscal Year 2003 Appropriations Limit</b> | <b><u>\$344,993,751</u></b> |
|--|-----------------------------|

The "Proceeds of Taxes" as included in the fiscal year 2003 budget that are subject to the appropriations limit are estimated to be \$54,456,646. Therefore the City has what is referred to as an appropriation "gap" of \$290,537,105 (\$344,993,751 - \$54,456,646). Simply stated, this means that the City could collect and spend up to \$290,537,105 more in taxes during fiscal year 2003 without exceeding the Constitutional limit.

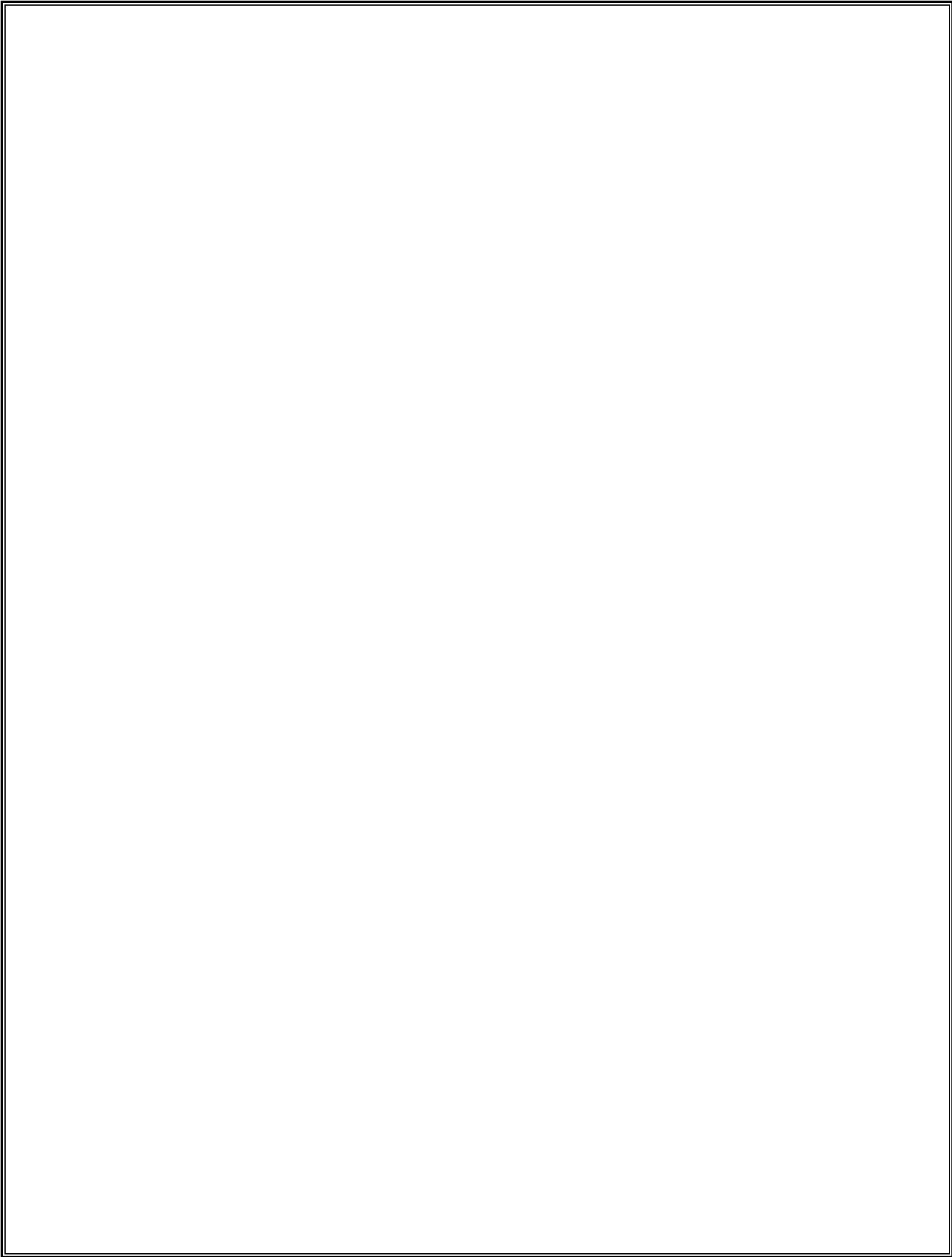


# CITY STAFF EMPLOYEES

FISCAL YEARS 2002 AND 2003

| DEPARTMENT                                | FY 1995       | FY 1996       | FY 1997       | FY 1998       | FY 1999       | FY 2000        | FY 2001        | FY 2002        | FY 2003        |
|---|---------------|---------------|---------------|---------------|---------------|----------------|----------------|----------------|----------------|
| <b>LEGISLATIVE/ADMINISTRATIVE</b>         |               |               |               |               |               |                |                |                |                |
| City Council                              | 9.25          | 9.25          | 8.63          | 8.63          | 9.25          | 9.25           | 9.25           | 9.87           | 9.87           |
| Boards and Commissions                    | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00           | 0.00           | 0.00           | 0.00           |
| City Attorney                             | 6.00          | 6.00          | 6.00          | 8.76          | 9.00          | 9.00           | 11.00          | 11.00          | 11.00          |
| City Clerk/Elections                      | 4.00          | 3.00          | 3.00          | 3.50          | 3.50          | 7.50           | 7.70           | 7.50           | 7.50           |
| Administration                            | 11.50         | 10.00         | 9.00          | 9.00          | 9.00          | 21.25          | 24.25          | 26.84          | 43.84          |
| Management and Information Services       | 11.00         | 10.00         | 10.00         | 10.00         | 14.00         | 24.00          | 26.00          | 26.50          | 26.50          |
| Human Resources                           | 14.00         | 13.25         | 11.75         | 12.75         | 13.25         | 24.00          | 25.00          | 24.50          | 24.50          |
| Finance/Parking Meters                    | 28.20         | 29.40         | 28.40         | 30.08         | 31.91         | 33.58          | 31.58          | 30.42          | 30.42          |
| <b>Total</b>                              | <b>83.95</b>  | <b>80.90</b>  | <b>76.78</b>  | <b>82.72</b>  | <b>89.91</b>  | <b>128.58</b>  | <b>134.78</b>  | <b>136.63</b>  | <b>153.63</b>  |
| <b>DEVELOPMENT/MAINTENANCE</b>            |               |               |               |               |               |                |                |                |                |
| Community Development                     | 19.00         | 24.00         | 23.00         | 22.00         | 17.00         | 22.00          | 22.00          | 24.00          | 24.00          |
| Planning and Building                     | 52.08         | 47.72         | 49.40         | 47.25         | 48.50         | 72.00          | 75.00          | 89.93          | 89.93          |
| Engineering*                              | 0.00          | 0.00          | 0.00          | 0.00          | 0.00          | 0.00           | 0.00           | 94.00          | 87.00          |
| Public Works Operations/Fleet Management* | 177.07        | 163.71        | 169.23        | 173.73        | 217.60        | 257.25         | 275.75         | 202.80         | 202.68         |
| <b>Total</b>                              | <b>248.15</b> | <b>235.43</b> | <b>241.63</b> | <b>242.98</b> | <b>283.10</b> | <b>351.25</b>  | <b>372.75</b>  | <b>410.73</b>  | <b>403.61</b>  |
| <b>PUBLIC SAFETY</b>                      |               |               |               |               |               |                |                |                |                |
| Police/Grants                             | 245.82        | 249.57        | 258.74        | 271.72        | 274.78        | 323.98         | 339.91         | 351.16         | 350.16         |
| Fire                                      | 91.80         | 91.80         | 89.80         | 89.80         | 89.80         | 84.30          | 84.30          | 85.75          | 85.75          |
| <b>Total</b>                              | <b>337.62</b> | <b>341.37</b> | <b>348.54</b> | <b>361.52</b> | <b>364.58</b> | <b>408.28</b>  | <b>424.21</b>  | <b>436.91</b>  | <b>435.91</b>  |
| <b>CULTURE &amp; LEISURE</b>              |               |               |               |               |               |                |                |                |                |
| Recreation                                | 117.99        | 115.11        | 112.34        | 118.52        | 50.50         | 65.61          | 70.15          | 76.71          | 71.21          |
| Library/Literacy Grant                    | 74.14         | 79.08         | 75.80         | 76.05         | 76.83         | 103.22         | 96.04          | 109.52         | 115.23         |
| Nature Center                             | 5.83          | 5.83          | 5.83          | 5.83          | 5.75          | 7.25           | 7.50           | 9.91           | 9.47           |
| <b>Total</b>                              | <b>192.13</b> | <b>194.19</b> | <b>188.14</b> | <b>194.57</b> | <b>127.33</b> | <b>168.83</b>  | <b>173.69</b>  | <b>196.14</b>  | <b>195.91</b>  |
| <b>Grand Total</b>                        | <b>861.85</b> | <b>851.89</b> | <b>855.09</b> | <b>881.79</b> | <b>864.92</b> | <b>1056.94</b> | <b>1105.43</b> | <b>1180.41</b> | <b>1189.06</b> |

\* Prior to fiscal year 2002 Engineering staff were included with Public Works Operations/Fleet Management



# COMMUNITY PROFILE

## Local Economy and Prospects for the Future

The City of Chula Vista is a City of great diversity, both geographically and demographically. Located 7 miles from downtown San Diego and 7 miles from the busiest international border crossing in the world, Chula Vista is the transportation crossroads of the San Diego/Baja region. From the beautiful shoreline with its marina, wildlife preserve, and Bayfront parks, to the San Miguel Mountains and planned communities of the east, Chula Vista continues to be a City of growth and change. With a balanced mix of established neighborhoods and contemporary master planned communities, carefully planned infrastructure, nationally recognized sports and entertainment venues, and a quaint village downtown, Chula Vista affords its residents all the benefits of a major City along with small town friendliness, affordable housing and near perfect weather.

The City of Chula Vista, with a population of more than 190,000 is the second largest community in San Diego County. The City continues to grow at a rapid pace, primarily through new development in the eastern portion. Elected officials and City management remain vigilant in attempting to protect the quality of life that the citizens of Chula Vista have grown accustomed to through active enforcement of the City's growth management thresholds. As the fiscal year came to a close, there were several new residential developments in the early stages of construction and new home sales were at a brisk pace. Independent projections estimate that these new developments will generate approximately 2,400 new residences per year over the next three to five years. The increased demand for city services brought on by this rapid growth should largely be mitigated by the accompanying revenue increases from development related fees and taxes. The General Plan anticipates that future residential development will result in a population of approximately 275,000 residents by the year 2030.

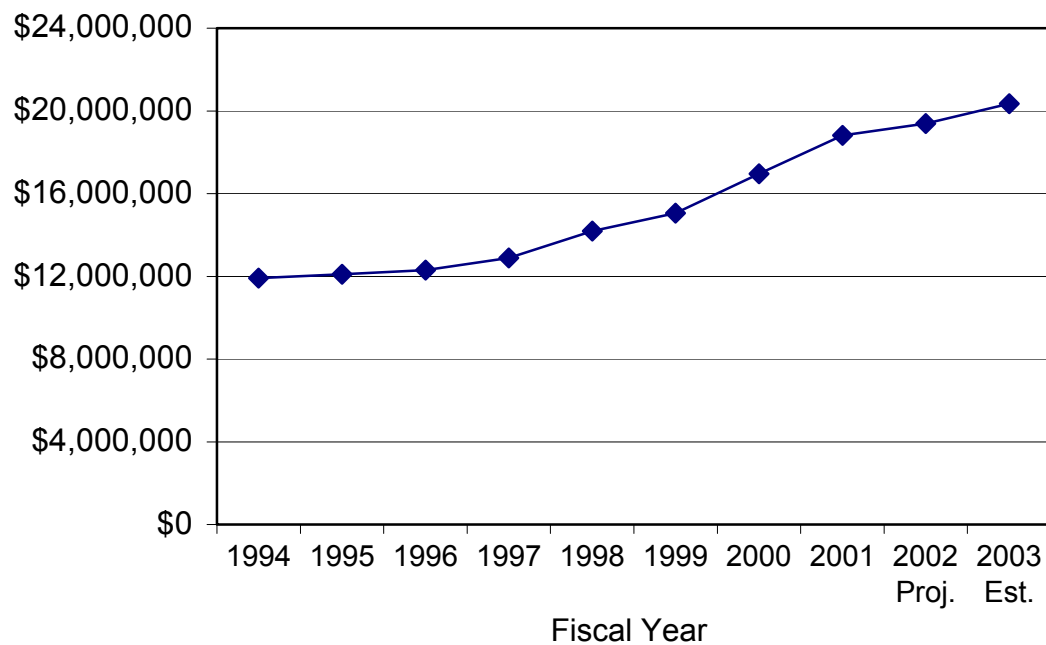
The City continues to experience strong economic growth. All major economy-driven revenues continue to trend upward including property taxes, sales taxes, and motor vehicle license fees. The City's economic base is diverse including a growing homebuilding industry, several manufacturing base firms, retailers, and entertainment/tourist venues.

Chula Vista has served as the headquarters for aerospace giant Rohr Inc. (now B.F. Goodrich Aerospace) for more than 50 years. Its expanded aerospace, defense and manufacturing base now includes Raytheon and Solar Turbines which have leased more than 200,000 square feet and brought 400 high tech jobs to the community.

The Leviton Manufacturing Company, one of the nation's leaders in the electrical and electronic products industry, is in the process of developing a \$5.9 million western regional R&D facility in Chula Vista's Eastlake Business Center. The planned 90,000 square foot Leviton facility will employ approximately 200 administrative, engineering and research and development personnel within five years. Joining Leviton at the Eastlake Business Center will be DNP Electronics America and Hitachi, which are anticipated to add an additional 300 high-paying jobs to the Chula Vista labor market.

A number of large retail operators have chosen Chula Vista in the past few years as key sales locations. These include Costco, Wal-Mart, Ford, Honda, Chevrolet, K-mart, Bed Bath & Beyond, and Best Buys. The growth in retail operators has had a significant impact on Chula Vista's sales tax base. Over the ten-year period covering fiscal years 1992-2001, Chula Vista's sales tax revenues grew approximately 61 percent. Chula Vista's sales tax revenues are anticipated to continue growing at rates of 3% and 5% in fiscal years 2002 and 2003 respectively.

**Sales & Use Tax  
Fiscal Years 1994 - 2003**



Among Chula Vista's many entertainment and tourism assets are a colorful bay front dotted with sailboats and sea birds, an acclaimed nature center, the Regal Cinemas, Coors Amphitheater, Knott's Soak City U.S.A., the nation's only year-round Olympic Training Center for U.S. athletes, and a variety of convenient neighborhood shopping centers. Each of these attractions has added excitement to the City's multitude of entertainment venues.



**Population, Housing and Income Statistics for the City of Chula Vista  
as of January 1, 2002**

**General Information**

Incorporated ..... 1911  
Government ..... Council/Manager  
Bond Rating ..... A

**Population**

Population ..... 190,900  
Median Age ..... 34.7

**Housing**

Housing Units ..... 62,500  
Persons Per Household ..... 3.035  
Vacancy Rate ..... 2.88%

**Public Safety**

Total Assessed Valuation .... \$9.7 billion  
Fire Class Rating ..... 3  
Fire Personnel Ratio ..... 0.45/1000  
Police Personnel Ratio ..... 1.24/1000

**Population by Ethnic Group**

Hispanic ..... 49%  
White ..... 31%  
Asian/Other ..... 13%  
Black ..... 6%

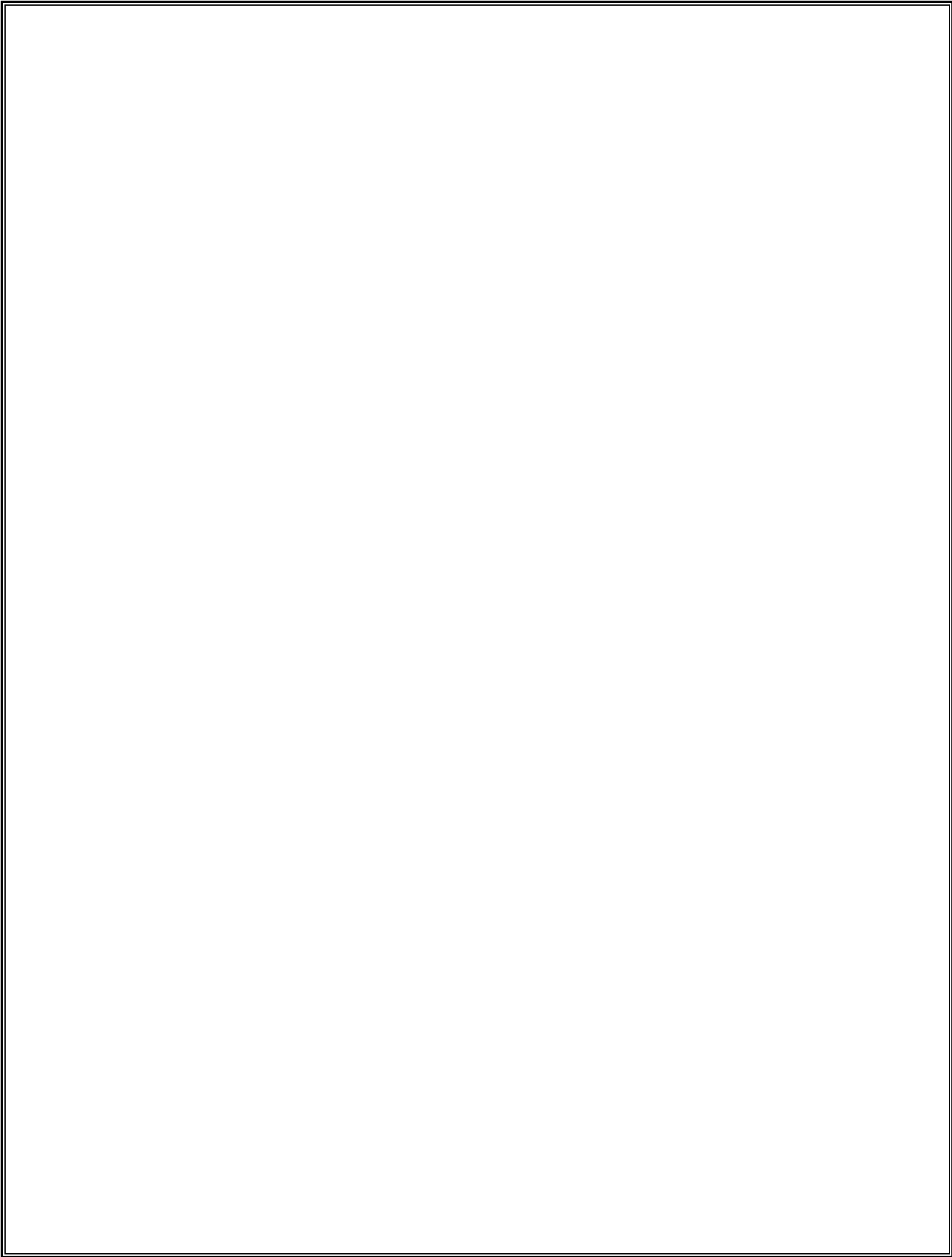
**Housing Type**

Single Family ..... 36,250  
Multiple Family ..... 22,500  
Mobile Homes ..... 3,750

**Household Income**

Under \$10,000 ..... 6%  
\$10,000 - \$24,999 ..... 17%  
\$25,000 - 34,999 ..... 13%  
\$35,000 - \$49,999 ..... 17%  
\$50,000 - \$74,999 ..... 23%  
\$75,000 - \$99,999 ..... 12%  
\$100,000 or more ..... 13%

Source: San Diego Association of Governments; California Department of Finance



## **GLOSSARY OF FINANCE AND BUDGET TERMS USED BY THE CITY OF CHULA VISTA**

**Accrual Basis of Accounting** – The accounting basis used by the City by which transactions are recognized when they occur, regardless of the timing of cash receipts and disbursements.

**Accounting System** – The collective set of records and procedures used to record, classify, and report information on the financial status and operations of the City.

**Accounts Payable** – Amounts owed by the City to external entities for goods and services received.

**Accounts Receivable** – Amounts due to the City from external entities for goods and services furnished.

**Adopted Budget** – The title of the budget following its formal adoption by resolution of the City Council.

**Amended Budget** – The title of the budget version that includes all amendments to the Adopted Budget approved by Council throughout the fiscal year.

**Appropriation** – A legislative act by the City Council authorizing the expenditure of a designated amount of public funds for a specific purpose.

**Audit** – An examination of City records and accounts by an external source to check their validity and accuracy.

**Bond** – A certificate of debt issued by a government or corporation guaranteeing payment of the original investment plus interest by a specified future date.

**Budget** – A spending plan and policy guide comprised of an itemized summary of the City's probable expenditures and revenues for a given fiscal year.

**Capital Expenditures** - Expenditures related to the acquisition, replacement, or improvement of a section of Chula Vista's infrastructure.

**Capital Improvement Program** – The long-range construction plan designed to foresee and address the City's future capital needs.

**Capital Project** – Any major construction, acquisition, or renovation that increases the useful life of the City's physical assets or adds to their value.

**Debt Service** – Payment of interest and repayment of principal to holders of the City's various debt instruments.

**Depreciation** – The expense incurred with the expiration of a capital asset.

**Direct Costs** – Operational expenditures exclusive to a specific service or program.

**Discretionary Revenue** – Revenues that are generated by general or specific taxing authority such as Property or Sales Taxes.

**Encumbrance** – The designation of appropriated funds to buy an item or service.

**Fiscal** – Of or pertaining to the finances of the City.

**Fiscal Year** – The twelve-month period beginning July 1<sup>st</sup> and ending June 30<sup>th</sup> of the subsequent calendar year.

**Fixed Assets** – An asset with a useful life greater than three years.

**Full-time Equivalent Positions** – The conversion of a part-time, temporary, or volunteer positions to a decimal equivalent of a full-time position based on an annual amount of 2,080 hours worked.

**Generally Accepted Accounting Principles** – A uniform set of minimum standards for external financial accounting and reporting.

**Gann Appropriation Limit** – A State of California mandated appropriation limit imposed on local jurisdictions.

**General Fund** – See Operating Budget.

**General Plan** – The fundamental policy document that guides the City's future growth and development.

**General Revenue** – See Discretionary Revenues.

**Grants** – A contribution by a government or other organization to provide funding for a specific project. Grants can either be classified as capital projects or operational, depending on the grantee.

**Indirect Cost** – Costs that are essential to the operation of the City but not exclusive to any specific service or program. Indirect costs are primarily associated with support departments such as City Clerk, City Attorney, Administration, Management Information Systems (MIS), Human Resources, and Finance.

**Infrastructure** – Basic physical assets such as buildings, streets, sewers, and parks.

**Interest Expense** – Interest costs paid by Chula Vista on loans and bonds.

**Liability** – Debt or other legal obligations arising out of past transactions that will be liquidated, renewed, or refunded at some future date.

**Memorandum of Understanding** – A document detailing the outcomes of labor negotiations between the City and its various bargaining units.

**Municipal Code** – A collection of ordinances approved by City Council.

**Operating Budget** – Costs associated with the on-going, day-to-day operation of the City.

**Ordinance** – A formal legislative enactment by the City Council.

**Other Expenditures** – All budgeted expenditures that do not fall into one of the three primary expenditure categories: Personnel, Supplies and Services, and Capital.

**Personnel Services Expenditures** – Salaries, wages, and benefits paid for services performed by City employees.

**Program Revenue** – Revenues generated by a given activity.

**Proposed Budget** – The title of the budget prior to its formal adoption by resolution of the City Council.

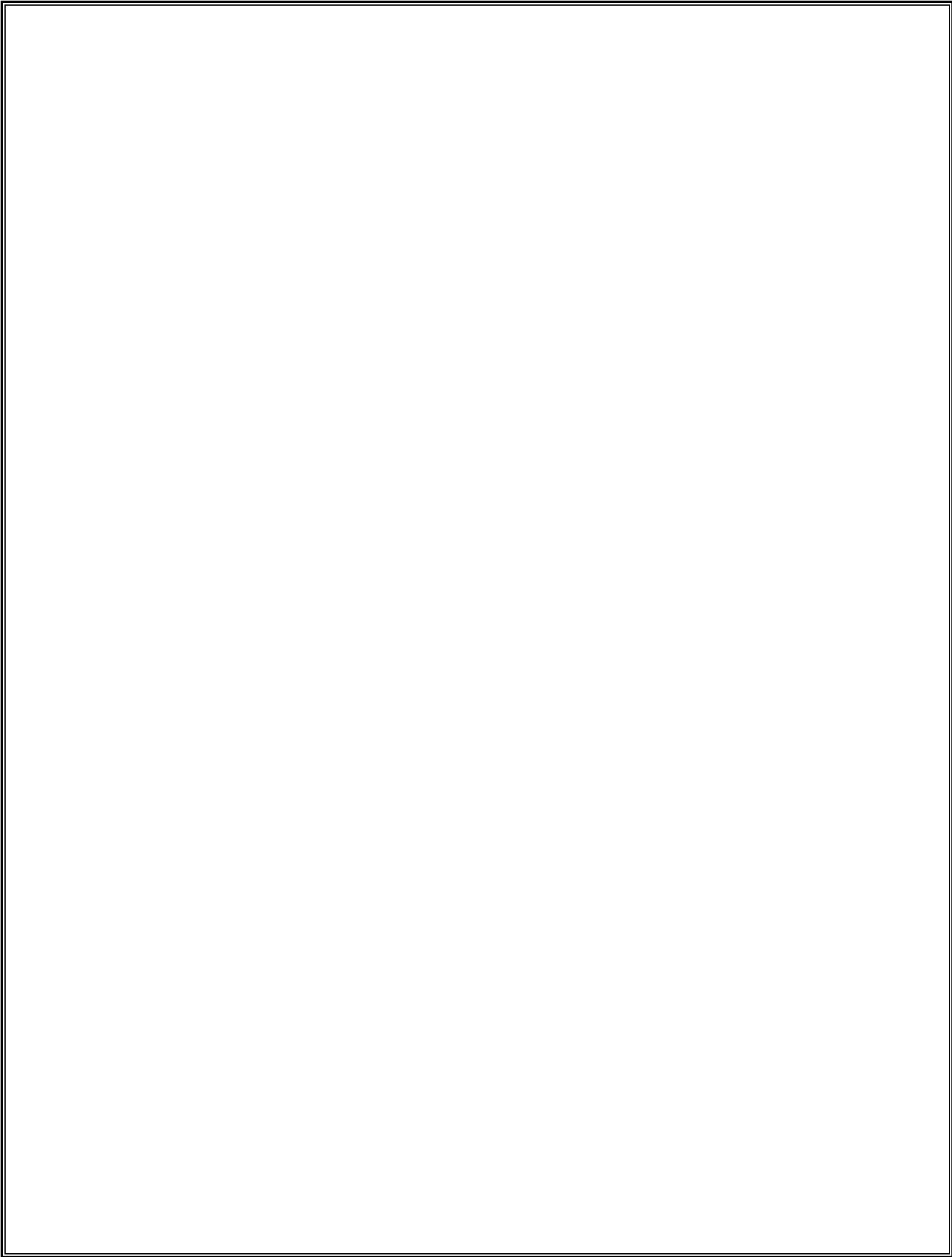
**Reserves** – The portion of the General Fund balance set aside for contingencies.

**Resolution** – A special order of the City Council that requires less legal formality than an Ordinance.

**Spending Plan** – A preliminary budget approved by Council contingent upon subsequent adoption of appropriations.

**Supplies and Services Expenditures** – Expenditures for supplies required for the daily operation of the City and for contractual and professional services.

**Yield** – The rate of return earned on an investment based on the price paid.



## **LIST OF ACRONYMS**

ALS – Advanced Life Support

ASSE – American Society of Safety Engineers

BLS – Basic Life Support

BPS – Building Project Supervisor

BCT – Bayfront Conservancy Trust

BPM – Building Project Manager

BRT – Business Response Team

CAD – Computer Aided Dispatch

CAFR – Comprehensive Annual Financial Report

CAST – Citizens Adversity Support Team

CDBG – Community Development Block Grant

CDFG – California Department of Fish and Game

CD-ROM – Compact Disk Read Only Memory

CEO – Chief Executive Officer

CHIP – Community Housing Improvement Program

CIP – Capital Improvement Plan/Project/Program

COP – Community Oriented Policing

COPS MORE – Community Oriented Policing Services Making Officer Redeployment Effective

CSO – Community Service Officer

CSR – Customer Service Representative

CVT – Chula Vista Transit

DASH – Dynamic After School Hours

DDA – Disposition and Development Agreement

DIF – Development Impact Fee

EDC – Economic Development Commission

EDS – Economic Development Strategy

ERA – Economic Research Associates

ERAF – Educational Revenue Augmentation Fund

FTE – Full-Time Equivalent

FY – Fiscal Year

GAAP – Generally Accepted Accounting Principles

GASB – Governmental Accounting Standards Board

GFOA – Government Finance Officers of America

GIS – Geographic Information System

GMOC – Growth Management Oversight Committee

HAZCOM – Hazardous Communications

HOA – Home Owners Association

HVAC – Heating\Ventilation\Air Conditioning

IFAS – Integrated Fund Accounting System

IIPP – Injury Illness Prevention Program

IMA – Infrastructure Modules Applications

JPA – Joint Powers Authority

LAD – Landscape Architecture Division

LAN – Local Area Network

LEAP (Community Development) – Local Employer Assistance Program

LEAP (Library) – Library Educational Afterschool Program



MBPS – Mega Bytes Per Second

MHZ – Megahertz

MIS – Management and Information Systems\Services

MOU – Memorandum of Understanding

MSCP – Multiple Species Conservation Plan

NCCP – Natural Community Conservation Plan

NPDES – National Pollution Discharge Elimination System

ODT – Organizational Development and Training

PBID – Property-based Business Improvement District

PDM – Project Design and Management

POP – Projected Oriented Policing

RCS – Regional Communications System

RCT – Residential Construction Tax

RDA – Redevelopment Agency

RFP – Request for Proposals

RFQ – Request for Qualifications

RVT – Registered Veterinarian Technician

SANDAG – San Diego Association of Governments

SANDPIPA – San Diego Pooled Insurance Policy Association

SBEZ – South Bay Enterprise Zone

SCADA – Supervisory Control and Data Acquisition

SRA – Community Development Block Grant

SRO – School Resource Officer

STRETCH – Safe Time For Recreation, Enrichment And Tutoring

USFWS – U.S. Fish and Wildlife Service

WMS – Work Management System

# INDEX

## A

|                         |         |
|-------------------------|---------|
| Accounting Systems..... | 35, 277 |
| Acknowledgement.....    | 29      |
| Administration .....    | 65–74   |

## B

|                              |       |
|------------------------------|-------|
| Boards and Commissions ..... | 51–52 |
| Budget                       |       |
| Basic Assumptions.....       | 39    |
| User Guide .....             | xv    |

## C

|                                    |        |
|------------------------------------|--------|
| Capital Improvement Program        |        |
| Capital Improvement Program Budget |        |
| Summary .....                      | 229    |
| Capital Improvement Program .....  | 9, 37  |
| City Attorney.....                 | 53     |
| City Clerk.....                    | 59     |
| City Council .....                 | 45–48  |
| Community Development .....        | 105–12 |
| Cost Allocation Plan .....         | 279    |
| CSMFO Budget Award.....            | xiii   |

## D

|                                       |        |
|---------------------------------------|--------|
| Debt Management.....                  | 37, 98 |
| Departmental Budgets                  |        |
| Administration .....                  | 69     |
| Boards and Commissions.....           | 52     |
| City Attorney .....                   | 55     |
| City Clerk.....                       | 61     |
| City Council.....                     | 47     |
| Community Development.....            | 109    |
| Finance.....                          | 94     |
| Fire .....                            | 183    |
| Human Resources .....                 | 87     |
| Library .....                         | 144    |
| Management and Information Systems .. | 78     |
| Nature Center .....                   | 162    |
| Non-Departmental.....                 | 102    |
| Planning and Building .....           | 116    |
| Police .....                          | 173    |
| Public Works.....                     | 130    |
| Recreation .....                      | 154    |

## E

|                                   |         |
|-----------------------------------|---------|
| Economic Development              |         |
| Business Response Team.....       | 5, 74   |
| Economic Development and          |         |
| Neighborhood Revitalization ..... | 5       |
| Environmental Protection.....     | 65, 164 |

## F

|  |                               |
|--|-------------------------------|
| Finance.....                           | 91–99                         |
| Fire .....                             | <i>See also</i> Public Safety |
| Fiscal Policies .....                  | 35–37                         |
| Fund Appropriations by Department and  |                               |
| Expenditure Category .....             | 245–52                        |
| Fund Balance Projections.....          | 245–52                        |
| Funds                                  |                               |
| Assessment District Improvement Funds  |                               |
| .....                                  | 226                           |
| Chula Vista Nature Center .....        | 159–64                        |
| Community Development Block Grant      |                               |
| Funds.....                             | 219                           |
| Conservation Funds .....               | 213                           |
| Debt Service Funds.....                | 197–202                       |
| Fleet Management.....                  | 203–5                         |
| General Fund.....                      | <i>See</i> General Fund       |
| Housing Program Funds .....            | 193                           |
| Industrial Development Authority ..... | 194                           |
| Library and Cultural Arts Funds .....  | 214                           |
| Miscellaneous CIP Funds .....          | 227                           |
| Open Space District Funds .....        | 211–12                        |
| Other DIF Funds .....                  | 225                           |
| Public Facilities DIF Funds .....      | 222                           |
| Public Safety Funds .....              | 216                           |
| Recreation Grant Funds .....           | 215                           |
| Redevelopment Agency .....             | 189                           |
| Sewer DIF Funds .....                  | 224                           |
| Sewer Funds.....                       | 210                           |
| Southwest Tax Agreement Funds .....    | 192                           |
| Stores Inventory Fund.....             | 218                           |
| Technology Replacement Fund .....      | 217                           |
| Technology Replacement Fund .....      | 39                            |
| Transit Funds .....                    | 207–8                         |
| Transportation DIF Funds.....          | 221                           |
| Transportation Funds .....             | 209                           |

Workers Compensation Funds .....220

## **G**

Gann Appropriation Limit..... 285–86

### **General Fund**

Revenues .....19–24

Summary .....13–24

General Plan Update..... 120

Glossary .....293

## **H**

Human Resources..... 83–90

## **I**

Infrastructure Maintenance..... 8–10, 40

### **Infrastructure, New**

Fire Stations .....76

## **L**

Library ..... 139–46

## **M**

Management and Information Systems

..... 75–81

## **N**

Net City Cost .....25–26, 40

Non-Departmental ..... 101–2

## **O**

### **Organization Charts**

Administration .....68

Boards and Commissions..*See* City Council

City..... vii

City Attorney .....54

City Clerk.....60

City Council.....46

Community Development.....108

Finance.....93

Fire .....182

Human Resources .....86

Library .....143

Management and Information Systems77

Planning and Building .....115

Police .....172

Public Works.....129

Recreation .....153

## **P**

Planning and Building .....113–22

Police..... 167–77. *See also* Public Safety

Crime Prevention .....177

Team Policing.....6

Property Tax Revenue.23–24, 23–24, 23–24

Public Involvement .....11

Public Safety..... xv, 6, 14, 28, 197, 216

Response Times .....6

Public Works..... 123–36

## **R**

Recreation ..... 151–57

Redevelopment Agency..... 197, 198, 199

### **Redevelopment Areas**

Otay Valley .....199

Southwest.....199

Town Center I .....198

Resolution Adopting the Budget ..... xi

## **S**

### **Staff**

Administration .....v

Department Heads.....v

New Staff .....6, 17–19

Salary and Benefits .....15

### **Statistics**

Chula Vista .....289

Stores Inventory .....218

## **T**

Table of Contents ..... ix

Technology Replacement.....217

## **V**

Vehicle Maintenance .....39

Vehicle Replacement.....39

## GENERAL INFORMATION

### How can I reach the Mayor and City Council?

**Mayor:** **Shirley Horton**  
Phone: 619-691-5044  
Fax: 619-476-5379  
E-Mail: [shorton@ci.chula-vista.ca.us](mailto:shorton@ci.chula-vista.ca.us)

#### **Council Members:**

Phone: 619-691-5044  
Fax: 619-476-5379  
E-Mail: **Deputy Mayor Stephen Padilla** [spadilla@ci.chula-vista.ca.us](mailto:spadilla@ci.chula-vista.ca.us)  
**Patty Davis** [pdavis@ci.chula-vista.ca.us](mailto:pdavis@ci.chula-vista.ca.us)  
**Jerry Rindone** [jrindone@ci.chula-vista.ca.us](mailto:jrindone@ci.chula-vista.ca.us)  
**Mary Salas** [msalas@ci.chula-vista.ca.us](mailto:msalas@ci.chula-vista.ca.us)

### How can I reach the City Manager?

**City Manager:** **David D. Rowlands, Jr.**  
Phone: 619-691-5031  
Fax: 619-409-5884  
E-Mail: [drowlands@ci.chula-vista.ca.us](mailto:drowlands@ci.chula-vista.ca.us)

### Other general information:

City Web Site: <http://www.ci.chula-vista.ca.us>